

EXHIBIT C

B 210A (Form 210A) (12/09)

**United States Bankruptcy Court
Southern District of New York**

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

PARTIAL TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the partial transfer, other than for security, of the claim referenced in this evidence and notice.

ALTUNED HOLDINGS LLC

Name of Transferee

Name and Address where notices to transferee should be sent:

ALTUNED HOLDINGS LLC
c/o Richards Kibbe & Orbe LLP
Attn: Larry Halperin
One World Financial Center
New York, NY 10281

Deutsche Bank AG, London Branch

Name of Transferor

Court Claim # (if known): 27640

Amount of Claim Transferred: \$81,995,772.50

Date Claim Filed: 9/22/09

Debtor: Lehman Brothers Holdings Inc.

Phone: 212-530-1937

Last Four Digits of Acct #: _____

Phone: _____

Last Four Digits of Acct #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: Richards Kibbe & Orbe LLP
as authorized signatory and not its capacity as legal
counsel to ALTUNED HOLDINGS LLC
Name of Transferee/Transferee's Agent

Date: 3/31/11

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the
Southern District of New York (the "Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")

CASE NAME: In re Lehman Brothers Holdings Inc., *et al.*

CASE NO. Chapter 11, Case No. 08-13555 (JMP) (Jointly administered)

CLAIM NO. 27640 (the "Claim") (in part only – see below)

DESCRIPTION OF CLAIM SUBJECT TO TRANSFER: This Evidence of Transfer of Claim relates solely to the portion of Claim No. 27640 as relates to that certain German Master Agreement ("Rahmenvertrag für Finanztermingeschäfte") between Lehman Brothers International (Europe) and Eurohypo AG (formerly "Hypothekenbank in Essen AG") dated 12 February 2003, and the Guarantee given by Debtor with respect thereto dated 18 February 2003, as referred to in Claim No. 27640 as being in the principal amount of USD 163,991,655.40 (the "USD 163,991,655.40 Claim"). In particular, this Evidence of Transfer relates to the transfer of an undivided interest to the extent only of USD 81,995,772.50 or a 50% share of the USD 163,991,655.40 Claim (the "Transferred Portion of the Claim").

It is hereby certified that **DEUTSCHE BANK AG, LONDON BRANCH** ("Seller") has, for good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged), unconditionally and irrevocably sold, transferred and assigned unto:

ALTUNED HOLDINGS LLC
c/o Richards Kibbe & Orbe LLP
Attn: Larry Halperin
One World Financial Center
New York, NY 10281

("Buyer"), by agreement dated 30 March 2011, all rights, title, interest, claims and causes of action in and to, or arising under or in connection with, the Transferred Portion of the Claim.

Seller hereby waives any objection to the transfer of the Transferred Portion of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be prescribed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Portion of the Claim and recognizing Buyer as the sole owner and holder of the Transferred Portion of the Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Portion of the Claim, and all payments or distributions of money or property in respect of the Transferred Portion of the Claim, shall be delivered or made to Buyer.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED THIS 31st day of March 2011

Deutsche Bank AG, London Branch

Name:

Title:

Ross Miller
Director

ALTUNED HOLDINGS LLC

Richard Kibbe + Orbe LLP
as authorized signatory and not its capacity as legal
counsel to ALTUNED HOLDINGS LLC